

# Tax-Exempt Certificate for Purchase of Aviation-Grade Kerosene

## Commercially Contracted Maintenance, Modification or Repair Center

### General Certificate Requirements:

I hereby certify that I am the \_\_\_\_\_ of  
(Authorized Agent)  
\_\_\_\_\_ and the Company has a contract for the  
(Company Name)  
maintenance, modification, or repair of Department of Defense owned vessels of war and aircraft. The contract information follows:

Contract Number: \_\_\_\_\_

Contract Start Date: \_\_\_\_\_ Contract End Date: \_\_\_\_\_

Place of Performance: \_\_\_\_\_

**Certificate for Use in an Aircraft or Vessel of War:** I hereby certify that: Check the applicable type of purchase.

☐ the article or articles purchased in the accompanying order, or on the reverse side hereof, (or)

☐ all purchases placed by the Company for the period commencing:

\_\_\_\_\_ and ending \_\_\_\_\_,  
(Start Date) (End Date)

a period not to exceed 12 calendar months, are, or will be used only for fuel supplies or legitimate equipment on an aircraft or a vessel of war owned by the United States Department of Defense.

**Certification Of Aviation-Grade Kerosene Use:** Check the applicable type of purchase.

In accordance with Internal Revenue Service Revenue Ruling 76-58, the following uses of aviation-grade kerosene in support of maintenance, modification or repair of Department of Defense owned vessels or aircraft are tax-exempt or tax-free. Please check all uses of aviation-grade kerosene that apply to this certificate.

☐ Fuel used in the manufacturing, inspection, stationary testing, and ground testing of DOD-owned aircraft or legitimate equipment on an aircraft or a vessel of war. This work may include incorporation of engineering changes, completion of work after the aircraft has left the factory, performance of electronic systems, functional tests, fueling operations, engine trim and test, shakedown and preflight operations including preflight engine run.

☐ In flight testing of new or repaired aircraft before acceptance in aircraft that are owned by the United States or a foreign nation and are part of the armed forces.

☐ First tank fill-up of new or repaired aircraft that has been accepted for use by the armed forces of the United States or a foreign country and becomes a part of the armed forces thereof.

I understand that if the articles are used for any purpose other than as stated in this certificate, or are resold or otherwise disposed of, I must report such fact to the Defense Energy Support Center. I understand that this certificate may not be used in purchasing articles for use as fuel supplies, etc., on pleasure vessels, or on any type of aircraft except that aircraft owned by the United States and constituting a part of the armed forces.

I understand that the fraudulent use of this certificate to secure exemption will subject me and all parties making such fraudulent use of this certificate to a fine of not more than \$10,000 or to imprisonment for not more than 5 years, or both, together with costs of prosecution. I also understand that I must be prepared to establish by satisfactory evidence the purpose for which the article was used.

\_\_\_\_\_  
Defense Energy Support Center Account Number (If Known)

\_\_\_\_\_  
Address Of Company

\_\_\_\_\_  
EIN

\_\_\_\_\_  
Printed Or Typed Name Of Person Signing

\_\_\_\_\_  
Title Of Person Signing

\_\_\_\_\_  
Signature And Date Signed

\_\_\_\_\_  
Telephone Number